

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

MICHAEL P. TIERNEY,

Plaintiff,

-against-

GERARD A. NEUMANN,

Defendant.

Index No.: 07-cv-4090-BSJ-JCF

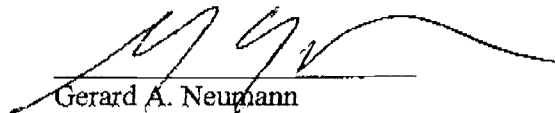
**DECLARATION OF DEFENDANT  
NEUMANN IN SUPPORT OF HIS  
MOTION FOR JUDGMENT ON  
THE PLEADINGS DISMISSING  
THE COMPLAINT**

GERARD A. NEUMANN, declares as follows under penalty of perjury:

1. From May 2, 2001 to February 27, 2008, I was a director and chief financial officer of Seneca Investments LLC ("Seneca") and Plaintiff Michael Tierney was a director and chief executive officer. In March 2004, I acquired beneficial ownership of 20% of Seneca. On February 27, 2008, I resigned as an officer and director of Seneca and transferred nearly all of my interest in Seneca to Omnicom pursuant to a settlement agreement resolving certain disputes between Omnicom and me. Omnicom and I removed Plaintiff as an officer and director of Seneca and elected new officers and directors prior to entering into the settlement agreement.

2. Attached hereto as Exhibit 1 is a copy of the Restated Organization and Operating Agreement of Seneca (the "Operating Agreement"), dated as of March 31, 2004. Attached hereto as Exhibit 2 is a copy of Seneca's Charter, which is Exhibit A to the Operating Agreement and is incorporated into the Operating Agreement.

Dated: May 21, 2008  
Glen Ridge, New Jersey

  
Gerard A. Neumann